



201
No. -2016/ 166 -R.C(III),
BOARD OF REVENUE, PUNJAB
(RECOVERY CELL)
Lahore, dated 17.10.2016

To

**All Commissioners of the Divisions
in the Punjab.**

Subject: **ASSESSMENT AND COLLECTION OF
AGRICULTURAL INCOME TAX**

During a meeting of the Committee constituted by the Government to deliberate upon the issues of agricultural farmers, held on 15.10.2016 under the Chairmanship of Minister for Law & Parliamentary Affairs, it was decided that the income based assessment and collection of Agricultural Income Tax under Second Schedule of the Punjab Agricultural Income Tax Act, 1997 should be withheld till further orders. However the land based assessment and collection of Agricultural Income Tax under the First Schedule of the Act *ibid* should be continued.

2. Moreover the assessment and collection of Agricultural Income Tax under Section 3B of the Act *ibid*, in the cases of persons who have declared agricultural income for any assessment year in the return filed under the Income Tax Ordinance, 2001 (XLIX of 2001) to FBR should be continued regularly.

3. It is, therefore, requested that all the Assistant Commissioners working under your jurisdiction may be directed to implement the above said instructions till further orders / instructions.


(Jawwad Rafique Malik)
Senior Member / Member (Revenue)
Board of Revenue, Punjab

C.C:

1. Secretary Agriculture, Government of the Punjab, Lahore.
2. Additional Secretary (Staff), to Chief Secretary, Punjab.
3. P.S. to Minister Law and Parliamentary Affairs.
4. PS to Member (Taxes), Board of Revenue, Punjab.



No. 446 -2018/PS/MBR (Taxes)
Board of Revenue, Punjab
(TAXES WING)
Lahore dated 28th June, 2018

To

All the Divisional Commissioners
in the Punjab

Subject:- **ASSESSMENT AND COLLECTION OF AGRICULTURAL
INCOME TAX**

Kindly refer to this office letter No.201-2016/166.R.C(II) dated 17.10.2016 on the subject cited above.

2. All the Assistant Commissioners working under your jurisdiction may be directed to assess and collect Agricultural Income Tax strictly under the provisions of the Punjab Agricultural Income Tax Act, 1997. Instructions contained in the letter referred above are hereby withdrawn.

27/6/2018
(Capt (Rtd) Saeed Ahmad Nawaz)
Senior Member / Member (Revenue)
Board of Revenue, Punjab

Cc:

- i. Secretary Agriculture, Government of the Punjab.
- ii. Additional Secretary (Staff) to Chief Secretary Punjab.
- iii. PS to Minister Law & Parliamentary Affairs.
- iv. PS to Member (Taxes), Board of Revenue, Punjab.